

REMARKS

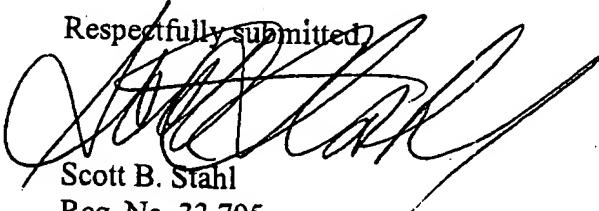
An Associate Power of Attorney is attached. Claims 1-20 have been canceled, and Claims 21-33 have been added. Reconsideration is respectfully requested.

Claims 21-33 recite that the dielectric layer formed on the upper portion of the trench capacitor is used as an etch mask for etching the transistor trench. This exemplary feature of the invention has not been found to be taught or suggested in Bronner, whose dielectric layer 410 is not used as an etch mask for etching the transistor trench.

In view of the foregoing, Claims 21-33 are believed to be in proper condition for allowance, and notice to that effect is respectfully solicited.

Any inquiries regarding this communication may be directed to the undersigned attorney at the telephone number listed below.

Respectfully submitted,



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Encl.: Petition for One-Month Extension of Time
Associate Power of Attorney